

**4-40-102 Cat and Dog Community Spay and Neuter Program Restricted Account -- Interest --
Use of contributions and interest.**

- (1) There is created within the General Fund the Cat and Dog Community Spay and Neuter Program Restricted Account.
- (2) The account shall be funded by contributions deposited into the Cat and Dog Community Spay and Neuter Program Restricted Account in accordance with Section 59-10-1310.
- (3)
 - (a) The Cat and Dog Community Spay and Neuter Program Restricted Account shall earn interest.
 - (b) Interest earned on the Cat and Dog Community Spay and Neuter Program Restricted Account shall be deposited into the Cat and Dog Community Spay and Neuter Program Restricted Account.
- (4) The Department of Agriculture shall distribute contributions and interest deposited into the Cat and Dog Community Spay and Neuter Program Restricted Account to one or more organizations that:
 - (a) are exempt from federal income taxation under Section 501(c)(3), Internal Revenue Code; or
 - (b) operate as a city or county animal shelter.
- (5)
 - (a) An organization described in Subsection (4) may apply to the department to receive a distribution in accordance with Subsection (4).
 - (b) An organization that receives a distribution from the department in accordance with Subsection (4):
 - (i) shall expend the distribution only to spay or neuter dogs and cats:
 - (A) owned by persons having low incomes; and
 - (B) by veterinarians who are licensed by Title 58, Chapter 28, Veterinary Practice Act; and
 - (ii) may not expend the distribution for any administrative cost relating to an expenditure authorized by Subsection (5)(b)(i).
 - (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the department may make rules:
 - (i) providing procedures and requirements for an organization to apply to the department to receive a distribution in accordance with Subsection (4); and
 - (ii) to define what constitutes a person having a low income.

Renumbered and Amended by Chapter 124, 2011 General Session